

SENATE FINANCE COMMITTEE MEMBERS  
2007-2008

Senator Chip Rogers, 21<sup>st</sup>  
Chairman  
P.O. Box 813  
Woodstock, Georgia 30188

Senator Tommie Williams, 19<sup>th</sup>  
Vice Chairman  
148 Williams Avenue  
Lyons, Georgia 30436

Senator Ronnie Chance, 16<sup>th</sup>  
Secretary  
130 Regal Oak  
Tyrone, Georgia 30290

Senator Greg Goggans, 7<sup>th</sup>  
1300 Hampton Road  
Douglas, Georgia 31533

Senator Tim Golden, 8<sup>th</sup>  
110 Beacon Hill  
Valdosta, Georgia 31602

Senator Bill Heath, 31<sup>st</sup>  
2225 Cashtown Road  
Bremen, Georgia 30110

Senator Eric Johnson, 1<sup>st</sup>  
128 Baymeadow Point  
Savannah, Georgia 31405

Senator Emanuel Jones, 10<sup>th</sup>  
Ex-Officio  
P.O. Box 370244  
Decatur, Georgia 30037

Senator Mitch Seabaugh, 28<sup>th</sup>  
P.O. Box 504  
Sharpsburg, Georgia 30277

Senator David Shafer, 48<sup>th</sup>  
P.O. Box 880  
Duluth, Georgia 30096

Senator Steve Thompson, 33<sup>rd</sup>  
1170 Longwood Drive  
Marietta, Georgia 30008

## **Senate Finance Committee**

### **2007-2008 Legislative Sessions**

1. The quorum of the Finance Committee shall be six (6) members.
2. The Chairman shall determine which bills and resolutions are to be considered and the order in which said measures are considered.
3. The Chairman shall have the authority to refer bills and resolutions to subcommittees for study. Such subcommittees in turn shall have the authority to make recommendations on such measures to the full Committee.
4. The Committee shall convene, recess, and adjourn upon the order of the Chairman.
5. Any member or members of the committee who disagree with the majority report of the committee shall be privileged to file a minority report if they so desire.
6. These rules may be amended upon a motion duly made and subsequently approved by two-thirds of the members of the committee.
7. A bill, resolution or other matter will be considered only after presentation by its principal author or a legislator whom he designates to do so. In the event more than one member of the General Assembly has signed a measure, the principal author shall be the one whose name appears first in the list of authors.
8. Where these rules are silent on a specific issue, the Rules of the Senate, as adopted, shall govern.

## Senate Finance Committee

January 23, 2007

A meeting of the Senate Finance Committee was held on Tuesday, January 23, 2007. Committee members present included Senator Rogers, 21<sup>st</sup>, Chairman and Senators Williams, 19<sup>th</sup>, Heath, 31<sup>st</sup>, Johnson, 1<sup>st</sup>, Seabaugh, 28<sup>th</sup>, Golden, 8<sup>th</sup>, Jones, 10<sup>th</sup>, and Thompson, 33<sup>rd</sup>.

The meeting was called to order by Chairman Rogers, 21<sup>st</sup>, at 3:07 p.m. Chairman Rogers, 21<sup>st</sup>, asked the Committee to review the Finance Committee Rules of Operation. Chairman Rogers, 21<sup>st</sup>, called for a vote on the Rules. Senator Williams, 19<sup>th</sup>, moved “**Do Pass**”, and Senator Heath, 31<sup>st</sup>, seconded. Motion carried unanimously.

**SB 8 (Sen. Johnson, 1<sup>st</sup>) Property Tax Assessments; appeals; payment of interest; change certain provisions**

Chairman Rogers, 21<sup>st</sup>, called upon Senator Johnson, 1<sup>st</sup>, to speak to the bill. After brief discussion Senator Williams, 19<sup>th</sup>, moved “**Do Pass by Substitute**” and Senator Seabaugh, 28<sup>th</sup>, seconded. Motion passed unanimously.

Chairman Rogers, 21<sup>st</sup>, asked if there were any questions. There being no further business, the meeting was adjourned at 3:20 p.m.

Respectfully submitted,

/s/ Senator Ronnie Chance, 16<sup>th</sup>, Secretary

/s/ Susan D. Henry, Recording Secretary

## Senate Finance Committee

January 29, 2007

A meeting of the Senate Finance Committee was held on Monday, January 29, 2007. Committee members present included Senator Rogers, 21<sup>st</sup>, Chairman and Senators Heath, 31<sup>st</sup>, Thompson, 33<sup>rd</sup>, Johnson, 1<sup>st</sup>, Jones, 10<sup>th</sup>, Seabaugh, 28<sup>th</sup>, Goggans, 7<sup>th</sup> and Williams, 19<sup>th</sup>.

The meeting was called to order by Chairman Rogers, 21<sup>st</sup>, at 3:05 p.m. stating that there was an error regarding to quorum in Rules. Chairman Rogers, 21<sup>st</sup>, introduced new copy of Committee Rules. Thompson, 33<sup>rd</sup>, moved “**Do Pass**”, and Senator Heath, 31<sup>st</sup>, seconded. Motion passed unanimously.

Senator Chance, 16<sup>th</sup>, arrived at the meeting at 3:10 p.m.

### **SR 21 (Senator Hill, 32<sup>nd</sup>) Taxation; limitations on grants of tax powers CA**

Senator Golden, 8<sup>th</sup> and Senator Shafer, 48<sup>th</sup>, arrived at the meeting at 3:12 p.m.

Chairman Rogers, 21<sup>st</sup>, called upon Senator Hill, 32<sup>nd</sup>, to speak to the bill. Hill, 32<sup>nd</sup>, stated that the Resolution would require 2/3 votes from both House and Senate to increase taxes. Chairman Rogers, 21<sup>st</sup>, asked were there any questions.

Alan Essy (Georgia Policy Institute) testified against SR 21 stating that taxes should be raised on cigarettes. Kelly McCutchen (Georgia Public Policy Foundation) spoke on behalf of SR 21. Chairman Rogers, 21<sup>st</sup>, asked were there any more questions.

Senator Heath, 31<sup>st</sup>, prepared an amendment. Chairman Rogers, 21<sup>st</sup>, asked were there any more questions, hearing none, he asked for a motion.

Thompson, 33<sup>rd</sup>, moved “**Do Pass by Substitute**” and Heath, 31<sup>st</sup>, seconded. Motion passed unanimously.

NOTE: Senator Tommie Williams, 19<sup>th</sup>, left at 3:30 p.m.

Senator Eric Johnson, 1<sup>st</sup>, left at 4:00 p.m.

Senator Mitch Seabaugh, 28<sup>th</sup>, left at 4:00 p.m.

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Chairman Rogers, 21<sup>st</sup>, if there were any questions. There being no further business, the meeting was adjourned at 4:07 p.m.

Respectfully submitted,

/s/ Senator Ronnie Chance, 16<sup>th</sup>, Secretary

/s/ Susan D. Henry, Recording Secretary

## Senate Finance Committee

February 9, 2007

A meeting of the Senate Finance Committee was held on Friday, February 9, 2007. Committee members present included Senator Chip Rogers, 21<sup>st</sup>, Chairman, and Senators Williams, 19<sup>th</sup>, Goggans, 7<sup>th</sup>, Heath, 31<sup>st</sup>, Jones, 10<sup>th</sup>, Johnson, 1<sup>st</sup>, Seabaugh, 28<sup>th</sup>, and Chance, 16<sup>th</sup>.

Chairman Rogers, 21<sup>st</sup>, called the meeting to order at 3:00 p.m.

### **SR 20 (Senator Rogers, 21<sup>st</sup>) Taxation; provide limitations on state government tax and expenditures; definitions CA**

Chairman Rogers, 21<sup>st</sup>, spoke to the bill and explained to committee members. After brief discussion Senator Seabaugh, 28<sup>th</sup>, made motion to “**Do Pass by Substitute**” and Chance, 16<sup>th</sup>, seconded. Motion passed with 8 yeas and 1 nay from Senator Jones, 10<sup>th</sup>.

### **SB 58 (Senator Smith, 52<sup>nd</sup>) Taxation; payment of taxes where property lies in more than one county; repeal certain provisions**

Chairman Rogers, 21<sup>st</sup>, called upon Smith, 52<sup>nd</sup>, to speak to the bill. After brief discussion Senator Johnson, 1<sup>st</sup>, made motion to “**Do Pass.**” Senator Jones, 10<sup>th</sup>, seconded. Motion carried unanimously.

NOTE: Senator Goggans, 7<sup>th</sup>, left at 3:26 p.m.  
Senator Williams, 19<sup>th</sup>, left at 3:26 p.m.

Chairman Rogers, 21<sup>st</sup>, asked were there any more questions. There being no further business, the meeting was adjourned at 3:28 p.m.

Respectfully submitted,

/s/ Senator Ronnie Chance, 16<sup>th</sup>, Secretary

/s/ Susan D. Henry, Recording Secretary

## Senate Finance Committee

February 12, 2007

A meeting of the Senate Finance Committee was held on Monday, February 12, 2007. Committee members present included Senator Rogers, 21<sup>st</sup>, Chairman and Senators Heath, 31<sup>st</sup>, Goggans, 7<sup>th</sup>, Seabaugh, 28<sup>th</sup>, Williams, 19<sup>th</sup> and Johnson, 1<sup>st</sup>.

Chairman Rogers, 21<sup>st</sup>, called the meeting to order at 11:05 a.m.

**SB 92 (Senator Pearson, 51<sup>st</sup>) Commissioner, Revenue; powers/duties; sales/use taxes; collection of certain data**

Senator Shafer, 48<sup>th</sup>, and Senator Chance, 16<sup>th</sup>, arrived at the meeting at 11:07 a.m.

Chairman Rogers, 21<sup>st</sup>, called upon Senator Pearson, 51<sup>st</sup>, to speak to the bill. After brief discussion, Senator Shafer, 48<sup>th</sup>, made motion to **“Do Pass by Substitute.”** Heath, 31<sup>st</sup>, seconded. Motion carried unanimously.

NOTE: Senator Williams, 19<sup>th</sup>, left at 11:23 a.m.

Senator Johnson, 1<sup>st</sup>, left at 11:45 a.m.

Chairman Rogers, 21<sup>st</sup>, asked were there any more questions. There being no further business, the meeting was adjourned at 11:47 a.m.

Respectfully submitted,

/s/ Senator Ronnie Chance, 16<sup>th</sup>, Secretary

/s/ Susan D. Henry, Recording Secretary

## Senate Finance Committee

February 20, 2007

A meeting of the Senate Finance Committee was held on Tuesday, February 20, 2007. Committee members present included Senator Rogers, 21<sup>st</sup>, Chairman and Senators Jones, 10<sup>th</sup>, Seabaugh, 28<sup>th</sup>, Chance, 16<sup>th</sup>, Goggans, 7<sup>th</sup>, Shafer, 48<sup>th</sup>, and Williams, 19<sup>th</sup>.

Chairman Rogers, 21<sup>st</sup>, called the meeting to order at 3:06 p.m.

### **SR 5 (Senator David Shafer, 48<sup>th</sup>) Taxpayers Dividend Act; restrict amendments that increase appropriations made by General Appropriations Act**

Chairman Rogers, 21<sup>st</sup>, called upon Senator Shafer, 48<sup>th</sup>, to speak to the bill. After brief discussion, Seabaugh, 28<sup>th</sup>, offered an amendment by striking the word solely on line 14, page 1, and strike the word A from line 11. After brief discussion, Chairman Rogers, 21<sup>st</sup>, asked were there any more questions, hearing none, he asked for a motion.

Seabaugh, 28<sup>th</sup>, moved to “**Do Pass by Substitute**” and Chance, 16<sup>th</sup>, seconded. Motion passed unanimously.

NOTE: Senator Tim Golden, 8<sup>th</sup>, arrived at 3:09 p.m.  
Senator Bill Heath, 31<sup>st</sup>, arrived at 3:12 p.m.

Chairman Rogers, 21<sup>st</sup>, asked if there were any more questions. There being no further business, the meeting was adjourned at 3:24 p.m.

Respectfully submitted,

/s/ Senator Ronnie Chance, 16<sup>th</sup>, Secretary

/s/ Susan D. Henry, Recording Secretary

## Senate Finance Committee

February 28, 2007

A meeting of the Senate Finance Committee was held on Wednesday, February 28, 2007. Committee members present included Senator Rogers, 21<sup>st</sup>, Chairman and Senators Chance, 16<sup>th</sup>, Heath, 31<sup>st</sup>, Williams, 19<sup>th</sup>, Golden, 8<sup>th</sup>, and Seabaugh, 28<sup>th</sup>.

The meeting was called to order by Chairman Rogers, 21<sup>st</sup>, at 3:12 p.m.

### **SB 184 (Senator Rogers, 21<sup>st</sup>) Income Taxes; new definitions; modify the computation of deductible business expenses**

Chairman Rogers, 21<sup>st</sup>, spoke to the bill. After brief discussion, Chance, 16<sup>th</sup>, made motion to **“Do Pass.”** Williams, 19<sup>th</sup>, seconded. Motion passed unanimously.

NOTE: Senator Steve Thompson, 33<sup>rd</sup>, arrived at 3:20 p.m.

Senator Emanuel Jones, 10<sup>th</sup>, arrived at 3:21 p.m.

Senator Tommie Williams, 19<sup>th</sup>, left at 3:21 p.m.

### **HB 171 (Representative Rice, 51<sup>st</sup>) Motor Vehicles; scrap metal or parts; certificates of title; provisions**

Chairman Rogers, 21<sup>st</sup>, called upon Representative Rice, 51<sup>st</sup>, to speak to the bill. Rice, 51<sup>st</sup>, explained that any registered owner or authorized agent of a registered owner who in any manner sells or disposes of any motor vehicle as scrap metal or parts only or who scraps, dismantles, or demolishes a motor vehicle shall within 72 hours mail or deliver the certificate of title to the commissioner for cancellation.

Chance, 16<sup>th</sup>, made motion to **“Do Pass.”** Heath, 31<sup>st</sup>, seconded. Motion carried unanimously.

NOTE: Senator Steve Thompson, 33<sup>rd</sup>, left at 3:24 p.m.

Senator Greg Goggans, 7<sup>th</sup>, arrived at 3:37 p.m.

Senator Emanuel Jones, 10<sup>th</sup>, left at 3:37 p.m.

**SB 132 (Senator Ed Tarver, 22<sup>nd</sup>) Tax Returns local law; establish a different time**

Chairman Rogers, 21<sup>st</sup>, called upon Tarver, 22<sup>nd</sup>, to speak to the bill. After brief discussion, Golden, 8<sup>th</sup>, made motion to **“Do Pass by Substitute.”** Seabaugh, 28<sup>th</sup>, seconded. Motion carried unanimously.

**SB 181 (Senator Joseph Carter, 13<sup>th</sup>) Motor Vehicles; provide imposition of fee by motor vehicle rental companies; definitions; procedures, conditions and limitations**

Chairman Rogers, 21<sup>st</sup>, called upon Carter, 13<sup>th</sup>, to speak to the bill. Carter, 13<sup>th</sup>, explained that Government facility charges means the total concession recovery fees actually incurred or the total consolidated facility fees actually incurred by a motor vehicle rental company and which are used for improvements to or construction of facilities where a motor vehicle rental company operates, when such charges are imposed by an airport or other governmentally owned or operated facility, each of which shall be shown as separate line items when passed through to rental companies.

Any such recovery fees for recoverable fees and taxes collected by the motor vehicle rental company in excess of the finally determined amount of the motor vehicle rental company's actual recoverable fees and taxes for such year shall be retained by the motor vehicle rental company during such calendar year and applied toward its recoverable fees and taxes for the next calendar year. In that event, the amount of the next year's recovery fee for recoverable fees and taxes shall be reduced to take into account the excess amount collected in the prior year.

There being no further business, Chairman Rogers, 21<sup>st</sup>, adjourned the meeting at 4:05 p.m.

Respectfully submitted,

/s/ Senator Ronnie Chance, 16<sup>th</sup>, Secretary

/s/ Susan D. Henry, Recording Secretary

## Senate Finance Committee

March 14, 2007

A meeting of the Senate Finance Committee was held on Wednesday, March 14, 2007. Committee members present included Senator Chip Rogers, 21st, Chairman and Senators Chance, 16th, Goggans, 7th, Heath, 31st, Seabaugh, 28th, and Williams, 19th.

Chairman Rogers, 21st, called the meeting to order at 1:10 p.m.

### **SB 159 (Senator Cecil Staton, 18th) Homestead exemption; change date of filing applications**

Chairman Rogers, 21st, called upon Staton, 18th, to speak to the bill. An applicant seeking a homestead exemption shall file a written application and schedule with the tax receiver or tax commissioner charged with the duty of receiving returns of property for taxation at any time during the calendar year subsequent to the property becoming the primary residence of the applicant up to and including March 1 of the following year the date for the closing of the books for the return of taxes for the calendar year.

The Committee asked for a substitute by striking March 1 of the following year. After brief discussion, Chance, 16th, asked for a motion of **“Do Pass by Substitute.”** Seabaugh, 28th, seconded. Motion carried unanimously.

NOTE: Senator Tim Golden, 8<sup>th</sup>, arrived at 1:35 p.m.

### **SB 271 (Senator Jeff Mullis, 53rd) Taxes; change the period of time within which a tax deed shall ripen by prescription**

Chairman Rogers, 21<sup>st</sup>, called upon Mullis, 53<sup>rd</sup>, to speak to the bill. Mullis, 53<sup>rd</sup>, explained that a title under a tax deed properly executed at a valid and legal sale prior to July 1, 1989, shall ripen by prescription after a period of seven years from the date of execution of that deed. A title under a tax deed executed on or after July 1, 1989, but before July 1, 1996, shall ripen by prescription after a period of four years from the execution of that deed. A title under a tax deed properly executed on or after July 1, 1996, at a valid and legal sale shall ripen by prescription after a period of four years from the recordation of that deed in the land records in the county in which said land is located. A title under a tax deed properly executed on or after July 1, 2007, at a valid and legal sale shall ripen by prescription after a period of two years from the recordation of that deed in the land records in the county in which said land is located.

The Committee asked to strike through two years and become after a period of one year from the recordation of that deed in the land records in the county in which said land is located. After further discussion, Williams, 19<sup>th</sup>, asked for a motion to **“Do Pass by Substitute.”** Chance, 16<sup>th</sup>, seconded. Motion carried unanimously.

**SB 118 (Senator Bill Hamrick, 30<sup>th</sup>) Educational Facilities Surveys; change certain provisions**

Chairman Rogers, 21<sup>st</sup>, called upon Hamrick, 30<sup>th</sup>, to speak to the bill. After brief discussion, Heath, 31<sup>st</sup>, asked for a motion to “**Do Pass.**” Williams, 19<sup>th</sup>, seconded and the motion carried unanimously.

**SB 225 (Senator Doug Stoner, 6<sup>th</sup>) Redevelopment; require training with programs; create Redevelopment Powers Training Board**

Chairman Rogers, 21<sup>st</sup>, called upon Stoner, 6<sup>th</sup>, to speak to the bill. Stoner, 6<sup>th</sup>, explained that this legislation requires that once the exercise of redevelopment powers is authorized by local act and prior to the public hearing, each member of the redevelopment agency, local legislative body, and each member of the affected local board of education must attend at least 3 hours of training regarding redevelopment and tax allocation districts. Furthermore, this legislation precludes local school boards from engaging in zoning decisions with the Tax Allocation District. Chairman Rogers, 21<sup>st</sup>, asked who would be responsible for the cost. Stoner, 6<sup>th</sup>, answered local government will be responsible for training cost. Chairman Rogers, 21<sup>st</sup>, asked for a motion. Williams, 19<sup>th</sup>, made motion to “**Do Pass by Substitute.**” Golden, 8<sup>th</sup>, seconded and the motion carried unanimously.

NOTE: Senator Greg Goggans, 7<sup>th</sup>, left at 2:00 p.m.

**SB 218 (Senator Ed Tarver, 22<sup>nd</sup>) Homestead; exemption; certain disabled persons; total value**

Chairman Rogers, 21<sup>st</sup>, called upon Tarver, 22<sup>nd</sup>, to speak to the bill. Tarver, 22<sup>nd</sup>, explained relating to ad valorem taxation of property to provide an exemption on the homestead of certain disabled, hemiplegic, and paraplegic persons. The dwelling house of and no more than one acre of adjacent land owned by or on behalf of a hemiplegic or paraplegic and used as his or her primary residence or owned by the surviving spouse of any such person so long as he or she received such property in fee or life estate, does not remarry, and continues to use such property as his or her primary residence.

Chairman Rogers, 21<sup>st</sup>, recommended Tarver, 22<sup>nd</sup>, review bill. No vote taken.

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Chairman Rogers, 21<sup>st</sup>, asked were there any more questions. There being no further business, the meeting was adjourned at 2:30 p.m.

Respectfully submitted,

/s/ Senator Ronnie Chance, 16<sup>th</sup>, Secretary

/s/ Susan D. Henry, Recording Secretary

## Senate Finance Committee

March 15, 2007

A meeting of the Senate Finance Committee was held on Thursday, March 15, 2007. Committee members present included Senator Chip Rogers, 21<sup>st</sup>, Chairman, and Senators Goggans, 7<sup>th</sup>, Jones, 10<sup>th</sup>, Golden, 8<sup>th</sup>, Heath, 31<sup>st</sup>, Chance, 16<sup>th</sup>, Seabaugh, 28<sup>th</sup>, and Shafer, 48<sup>th</sup>.

Chairman Rogers, 21<sup>st</sup>, called the meeting to order at 11:17 a.m.

### **HB 357 (Representative O'Neal, 146<sup>th</sup>) Revenue and taxation; define certain terms; provisions**

Chairman Rogers, 21<sup>st</sup>, called upon Representative O'Neal, 146<sup>th</sup>, to speak to the bill. O'Neal, 146<sup>th</sup>, explained that this legislation adopts changes in the Federal Revenue code made during 2006 into Georgia Law; these changes will apply on a retroactive basis beginning December 31, 2005 until January 1, 2007. Chairman Rogers, 21<sup>st</sup>, asked for a motion on HB 357. Shafer, 48<sup>th</sup>, moved “**Do Pass**” and Heath, 31<sup>st</sup>, seconded. Motion passed unanimously.

### **SR 400 (Senator Jeff Chapman, 3<sup>rd</sup>) Tax credits for Community Service contributions CA**

Chairman Rogers, 21<sup>st</sup>, called upon Chapman, 3<sup>rd</sup>, to speak to the bill. Chapman, 3<sup>rd</sup>, stated that he is proposing an amendment to the Constitution to provide for a program of state income tax credits for charitable contributions to nonprofit organizations providing health or social services which reduce the need for government services. Senators Rogers, 21<sup>st</sup>, Chairman, Jones, 10<sup>th</sup>, and Shafer, 48<sup>th</sup>, offered a committee substitute.

Chairman Rogers, 21<sup>st</sup>, then asked for a motion on SR 400. Thompson, 33<sup>rd</sup>, moved “**Do Pass by Substitute**” and Shafer, 48<sup>th</sup>, seconded. Motion passed unanimously.

NOTE: Senator Mitch Seabaugh, 28<sup>th</sup>, left at 11:27 a.m.

Senator Steve Thompson, 33<sup>rd</sup>, arrived at 11:45 a.m.

### **SB 218 (Senator Ed Tarver, 22<sup>nd</sup>) Homestead; exemption; certain disabled persons; total value**

Chairman Rogers, 21<sup>st</sup>, called upon Tarver, 22<sup>nd</sup>, to speak to the bill. After brief discussion, Heath, 31<sup>st</sup>, offered a substitute. Chairman Rogers, 21<sup>st</sup>, then asked for a motion on SB 218. Thompson, 33<sup>rd</sup>, moved “**Do Pass by Substitute**” and Golden, 8<sup>th</sup>, seconded and the motion carried unanimously.

Page 2, Senate Finance Meeting, March 15, 2007

There being no further business, Chairman Rogers, 21<sup>st</sup> adjourned the meeting at 12:10 p.m.

Respectfully submitted,

/s/ Senator Ronnie Chance, 16<sup>th</sup>, Secretary

/s/ Susan D. Henry, Recording Secretary

## Senate Finance Committee

March 29, 2007

A meeting of the Senate Finance Committee was held on Thursday, March 29, 2007. Committee members present included Senators Williams, 19<sup>th</sup>, Chance, 16<sup>th</sup>, Heath, 31<sup>st</sup>, Goggans, 7<sup>th</sup>, Seabaugh, 28<sup>th</sup>, and Golden, 8<sup>th</sup>.

Vice Chairman Williams, 19<sup>th</sup>, called the meeting to order at 2:15 p.m.

### **HB 410 (Representative Hanner, 148<sup>th</sup>) Municipal Option Sales Tax Act; enact**

Williams, 19<sup>th</sup>, called upon Hanner, 148<sup>th</sup>, to speak to the bill. After brief discussion of the bill, the committee recommended Hanner, 148<sup>th</sup>, to review bill. No vote was taken.

NOTE: Chairman Rogers, 21<sup>st</sup>, arrived at 2:23 p.m.

Senator Shafer, 48<sup>th</sup>, arrived at 2:25 p.m.

Senator Thompson, 33<sup>rd</sup>, arrived at 2:25 p.m.

### **HB 441 (Representative Floyd, 147<sup>th</sup>) Income tax; federal obligations; taxable income; revise provisions**

Chairman Rogers, 21<sup>st</sup>, called upon Floyd, 147<sup>th</sup>, to speak to the bill. Floyd, 147<sup>th</sup>, explained that HB 441 is relating to imposition and computation of income taxes, so as to revise provisions relative to adjustment of taxable income with respect to income from federal obligations and certain other obligations; to provide for related matters and to provide for an effective date and applicability. Chairman Rogers 21<sup>st</sup>, asked if anyone had any questions then asked for a motion on HB 441. Golden, 8<sup>th</sup>, moved **“Do Pass”** and Chance, 16<sup>th</sup>, seconded and the motion carried unanimously.

### **SR 482 (Senator Chip Rogers, 21<sup>st</sup>) Senate Communications Taxes and Fees Study Committee; create**

Chairman Rogers, 21<sup>st</sup>, spoke to the bill briefly. SR 482 will create study committee for Senate Communications for Taxes and Fees. Heath, 31<sup>st</sup>, made motion to **“Do Pass by Substitute”** and Chance, 16<sup>th</sup>, seconded and the motion carried unanimously.

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There being no further business, Chairman Rogers, 21<sup>st</sup>, adjourned the meeting at 2:43 p.m.

Respectfully submitted,

/s/ Senator Ronnie Chance, 16<sup>th</sup>, Secretary

/s/ Susan D. Henry, Recording Secretary

## Senate Finance Committee

April 10, 2007

A meeting of the Senate Finance Committee was held on Tuesday, April 10, 2007. Committee members present included Senator Chip Rogers, 21<sup>st</sup>, Chairman, and Senators Seabaugh, 28<sup>th</sup>, Chance, 16<sup>th</sup>, Heath, 31<sup>st</sup>, Williams, 19<sup>th</sup> and Johnson, 1<sup>st</sup>.

Chairman Rogers, 21<sup>st</sup>, called the meeting to order at 12:10 p.m.

### **HB 357 (Representative O’Neal, 146<sup>th</sup>) Revenue and taxation; define certain terms; provisions**

Chairman Rogers, 21<sup>st</sup>, explained that HB 357 was re-assigned to the Finance Committee then called upon O’Neal, 146<sup>th</sup> to speak to the bill. After brief discussion, Chairman Rogers, 21<sup>st</sup> asked for a motion. Heath, 31<sup>st</sup>, moved “**Do Pass by Substitute**” and Goggans, 7<sup>th</sup> seconded and the motion carried unanimously.

### **HB 128 (Representative Smith, 70<sup>th</sup>) Sales and use tax exemptions; certain school supplies; energy efficient products; provide**

Chairman Rogers, 21<sup>st</sup>, called upon Smith, 70<sup>th</sup>, to speak to the bill. Smith, 70<sup>th</sup>, explained that this legislation authorizes a sales tax exemption for school-related supplies during the first weekend in August 2007, and for energy efficient products during the first weekend in October 2007. Chairman Rogers, 21<sup>st</sup>, asked were there any questions. Hearing none, he asked for a motion on HB 128. Seabaugh, 28<sup>th</sup>, moved to “**Do Pass**” and Chance, 16<sup>th</sup>, seconded and the motion carried unanimously.

### **HB 264 (Representative Millar, 79<sup>th</sup>) Homestead option sales and use tax; disbursing proceeds; change manner and method**

Chairman Rogers, 21<sup>st</sup>, called upon Millar, 79<sup>th</sup>, to speak to the bill. Millar, 79<sup>th</sup>, explained that this legislation amends definitions relating to the HOST. The terms “existing municipality” and “qualified municipality” are inserted, and these terms turn on their creation before or after January 1, 2007. Chairman Rogers, 21<sup>st</sup>, asked were there any questions. Hearing none, he asked for a motion. Chance, 16<sup>th</sup>, moved to “**Do Pass**” and Seabaugh, 28<sup>th</sup>, seconded and the motion carried unanimously.

**HB 282 (Representative Stephens, 164<sup>th</sup>) Sales and use tax; repair of certain aircrafts; sale of parts; provide exemption**

Chairman Rogers, 21<sup>st</sup>, called upon Stephens, 164<sup>th</sup>, to speak to the bill. Stephens, 164<sup>th</sup>, explained that the sale or use of engines, parts, equipment, and other tangible personal property used in the maintenance or repair of aircraft when such engines, parts, equipment, and other tangible personal property are installed on such aircraft that is being repaired or maintained in this state so long as such aircraft is not registered in this state.

After discussion, Senator Johnson, 1<sup>st</sup>, made motion to **“Do Pass”** and Chance, 16<sup>th</sup>, seconded. Motion passed with 4 yeas and 2 nays from Seabaugh, 28<sup>th</sup>, and Heath, 31<sup>st</sup>.

There being no further business, Chairman Rogers, 21<sup>st</sup>, adjourned the meeting at 12:22 p.m.

Respectfully submitted

/s/ Senator Ronnie Chance, 16<sup>th</sup>, Secretary

/s/ Susan D. Henry, Recording Secretary

## Senate Finance Committee

April 12, 2007

A meeting of the Senate Finance Committee was held on Thursday, April 12, 2007. Committee members present included Senator Chip Rogers, 21<sup>st</sup>, Chairman and Senators Chance, 16<sup>th</sup>, Seabaugh, 28<sup>th</sup>, Williams, 19<sup>th</sup>, Golden, 8<sup>th</sup>, and Shafer, 48<sup>th</sup>.

Chairman Rogers, 21<sup>st</sup>, called the meeting to order at 1:15 p.m.

### **HB 327 (Representative Williams, 178<sup>th</sup>) Setoff debt collection; public housing authorities; authorize**

Chairman Rogers, 21<sup>st</sup>, called upon Williams, 178<sup>th</sup>, to speak to the bill. Williams, 178<sup>th</sup>, explained that this legislation amends current language regarding “claimant agency” to include public housing authorities in the express priority order for Setoff Debt Collection. The new code section sets forth procedures for public housing authorities to collect delinquent debts via garnishing tax refunds of low income housing tenants. Chairman Rogers, 21<sup>st</sup>, asked were there any questions.

NOTE: Tax Commissioner expressed a concern about garnishing refunds of low income housing tenants because of the department’s inability to share personal information; the department would have to rely on records of Public Housing Authority.

Chairman Rogers, 21<sup>st</sup>, asked were there any more questions. There being none he asked for a motion. Williams, 19<sup>th</sup>, moved “**Do Pass**” and Chance, 16<sup>th</sup>, seconded. Motion passed unanimously.

### **HB 380 (Representative Hill, 21<sup>st</sup>) Tax collectors and commissioners; bill or notice mailing; change certain provisions**

Chairman Rogers, 21<sup>st</sup>, called upon Hill, 21<sup>st</sup>, to speak to the bill. Hill, 21<sup>st</sup>, explained that a new purchaser of property will not be required to pay the interest specified or be subject to the penalties specified due to a delinquent tax notice until 60 days after the tax collector or commissioner has forwarded a tax bill to the new purchaser. Rogers, 21<sup>st</sup>, asked were there any questions. There being none, he asked for a motion. Heath, 31<sup>st</sup>, moved “**Do Pass by Substitute**” and Golden, 8<sup>th</sup>, seconded. Motion passed unanimously.

NOTE: Senator Steve Thompson, 33<sup>rd</sup>, arrived at 1:45 p.m.

**HB 162 (Representative Martin, 47<sup>th</sup>) Sales and use tax; performing arts amphitheater facilities; provide exemption**

Chairman Rogers, 21<sup>st</sup>, called upon Martin, 47<sup>th</sup>, to speak to the bill. Martin, 47<sup>th</sup>, explained that HB 162 provides that from July 1, 2007 to June 30, 2008 the construction of a performing arts amphitheater and facility costing more than \$30 million and encompassing 60,000 square feet, including parking will be tax exempt. The purchaser must have an exemption determination letter from DOR. Additionally, qualified sales of admission tickets, food, beverages, or concessions by an authority created by local Act that manages a galleria convention center and performing arts center would be exempt from sales tax. The purchase of supplies for volunteer health care clinics would be tax exempt, provided such clinics provide uncompensated care.

Rogers, 21<sup>st</sup>, asked were there any questions. Seabaugh, 28<sup>th</sup>, asked why the amphitheater in his district would not receive such a sales tax exemption. Martin, 47<sup>th</sup>, answered that he cannot speak to that issue, but stated the trade-off in this instance merits these exemptions. Rogers, 21<sup>st</sup>, asked were there any more questions. Shafer, 48<sup>th</sup>, moved **“Do Pass by Substitute”** and Golden, 8<sup>th</sup>, seconded. Motion passed 4 yeas and 3 nays from Chance, 16<sup>th</sup>, Heath, 31<sup>st</sup>, and Seabaugh, 28<sup>th</sup>.

**HB 193 (Representative Burkhalter, 50<sup>th</sup>) Sales and use tax; jet fuel; additional exemption**

Chairman Rogers, 21<sup>st</sup>, called upon Burkhalter, 50<sup>th</sup>, to speak to the bill. Burkhalter, 50<sup>th</sup>, stated that HB 193 will provide an exemption on jet fuel sales tax for qualifying airlines; after the first \$15 million in sales tax that is currently exempt, an additional exemption would be provided for the first 1.80 percent of the 4 percent sales tax paid by the airline. They are still subject to the remaining 2.20 percent. The exemption sunsets on July 1, 2009. After brief discussion, Golden, 8<sup>th</sup>, moved **“Do Pass by Substitute”** and Shafer, 48<sup>th</sup>, seconded. Motion passed unanimously.

**HB 148 (Representative Burkhalter, 50<sup>th</sup>) Sales and use tax; aquariums; provide exemption**

Chairman Rogers, 21<sup>st</sup>, called upon Burkhalter, 50<sup>th</sup>, to speak to the bill. He stated that this legislation authorizes a sales tax exemption for goods used in the expansion of an aquarium in Georgia until January 1, 2011. It also provides for an exemption from sales tax for the sale of natural or artificial gas, electricity, or any other energy used in the production or processing of tangible personal property at the rate of 25 percent of such total sale or use. After brief discussion among the Committee, Thompson, 33<sup>rd</sup>, moved to **“Do Pass by Substitute”** and Seabaugh, 28<sup>th</sup>, seconded. Motion carried unanimously.

**HB 505 (Representative Butler, 18<sup>th</sup>) Human Resources, Department of; adult day centers; licensure; authorize charge fees**

Chairman Rogers, 21<sup>st</sup>, called upon Butler, 18<sup>th</sup>, to speak to the bill. He stated that this legislation authorizes the Department of Human Resources to commence levying fees for licensing of adult day care centers. This legislation is effective only if the General Assembly appropriates funds to support licensure of adult day care centers. HB 505 would include language providing that the state would be the payer of last resort in Medicaid claims. Chairman Rogers, 21<sup>st</sup>, asked were there any questions. Hearing none he asked for a motion. Williams, 19<sup>th</sup>, moved to “**Do Pass by Substitute**” and Chance, 16<sup>th</sup>, seconded. Motion carried unanimously.

NOTE: DCH is in support of [HB 505](#)

Chairman Rogers, 21<sup>st</sup>, announced, due to other meetings, the Senate Finance Committee will stand in recess until 3:45 p.m.

Chairman Rogers, 21<sup>st</sup>, reconvened the meeting at 3:45 p.m. Members included Senators Heath, 31<sup>st</sup> and Golden, 8<sup>th</sup>. Chairman Rogers, 21<sup>st</sup>, announced that the Committee would stand in recess until 4:30 p.m.

Chairman Rogers, 21<sup>st</sup>, reconvened the meeting at 4:35 p.m. Members included Senators Seabaugh, 28<sup>th</sup>, Heath, 31<sup>st</sup>, Golden, 8<sup>th</sup>, Chance, 16<sup>th</sup>, and Johnson, 1<sup>st</sup>.

NOTE: Senator Chip Pearson, 51<sup>st</sup>, was named Ex-Officio

**HB 374 (Representative Mills, 25<sup>th</sup>) Hotel motel tax; definitions; change certain provisions**

Chairman Rogers, 21<sup>st</sup>, called upon Mills, 25<sup>th</sup>, to speak to the bill. Mills, 25<sup>th</sup>, stated that this legislation moves the Hotel Motel tax definition to the beginning of the Code Section to make for clearer interpretation. It does not change its meaning. Golden, 8<sup>th</sup>, moved “**Do Pass**” and Seabaugh, 28<sup>th</sup>, seconded. Motion passed unanimously.

**HB 182 (Representative Martin, 47<sup>th</sup>) Property tax digest; positive tax allocation increments; prohibit use**

Chairman Rogers, 21<sup>st</sup>, called upon Scott, 2<sup>nd</sup>, to speak to the bill. Scott, 2<sup>nd</sup>, stated that this legislation amends current law regarding the equalized adjusted property tax digest for each county. The new language continues to require that the digest exclude all real and personally exempt property but further requires that the difference between value of taxable property within a TAD. It clarifies that school systems still get their share of revenue in a TAD situation. Golden, 8<sup>th</sup>, moved **“Do Pass”** and Seabaugh, 28<sup>th</sup>, seconded. Motion carried unanimously.

**HB 78 (Representative Royal, 171<sup>st</sup>) Bona fide conservation use property; additional acts; provisions**

Chairman Rogers, 21<sup>st</sup>, called upon Royal, 171<sup>st</sup>, to speak to the bill. Royal, 171<sup>st</sup>, stated that this legislation expands what uses may not be considered a breach of the conservation use covenant. Land devoted to farm or dairy education under the term “agritourism” will be eligible to be conservation use property. Golden, 8<sup>th</sup>, moved **“Do Pass”** and Seabaugh, 28<sup>th</sup>, seconded. Motion carried unanimously.

**HB 321 (Representative Royal, 171<sup>st</sup>) Bona fide conservation use of property; assessment; change certain eligibility requirements**

Chairman Rogers, 21<sup>st</sup>, called upon Royal, 171<sup>st</sup>, to speak to the bill. Royal, 171<sup>st</sup>, stated that this legislation amends current language to specify that real property seeking qualification for a Bona Fide Conservation Use Property must be by a single person rather than owner. Golden, 8<sup>th</sup>, moved **“Do Pass”** and Seabaugh, 28<sup>th</sup>, seconded. Motion carried unanimously.

**HB 169 (Representative Martin, 47<sup>th</sup>) Sales and use tax; certain prepared food and beverage donations; provide exemption**

Chairman Rogers, 21<sup>st</sup>, called upon Royal, 171<sup>st</sup>, to speak to the bill. Royal, 171<sup>st</sup>, stated that this legislation authorizes sales tax exemption for prepared foods provided for a qualified nonprofit agency. Such agency must exist for hunger relief purposes. Additionally, prepared foods for disaster relief services will be exempt. This exemption sunsets on June 30, 2009. Royal, 171<sup>st</sup>, stated that currently, if a restaurant gives food away to a charitable organization, they must still pay sales tax. This would exempt such donations from sales tax. Golden, 8<sup>th</sup>, moved **“Do Pass”** and Seabaugh, 28<sup>th</sup>, seconded. Motion carried unanimously.

**HB 410 (Representative Hanner, 148<sup>th</sup>) Municipal Option Sales Tax Act; enact**

Chairman Rogers, 21<sup>st</sup>, stated that HB 410 was presented by Hanner, 148<sup>th</sup>, at the Senate Finance Committee meeting on March, 29, 2007. Rogers, 21<sup>st</sup>, stated that HB 410 sets forth the enabling legislation for local government to elect to levy a local sales tax. This Act sunsets on December 31, 2016.

Chairman Rogers, 21<sup>st</sup>, called upon Clint Mueller with ACCG to speak to the bill. Clint stated that is another municipality being allowed to levy a sales tax for a special project. Seabaugh, 28<sup>th</sup>, replied that the city of Richland is seeking to remedy an emergency by taxing themselves rather than allowing a problem to worsen or rely upon state funds. Golden, 8<sup>th</sup>, moved **“Do Pass”** and Seabaugh, 28<sup>th</sup>, seconded. Motion passed with 5 yeas and 1 nay from Heath, 31<sup>st</sup>.

**HB 219 (Representative Royal, 171<sup>st</sup>) Certain local sales and use tax; motor fuels; prepayments; provisions**

Chairman Rogers, 21<sup>st</sup>, called upon Royal, 171<sup>st</sup>, to speak to the bill. Royal, 171<sup>st</sup>, stated this legislation provides for local motor fuel taxes to be collected in the same manner as state motor fuel taxes, at the distributor level. Currently, local motor fuel taxes are collected at the store level, and there have been recurring issues with stores not remitting these taxes. Royal, 171<sup>st</sup>, also stated that the substitute language clarifies that the three state authorities cited are exempt from sales tax, which are, Georgia World Congress Center Authority, Jekyll Island-State Park Authority and Georgia Ports Authority, when purchasing fuel at the distribution level. Golden, 8<sup>th</sup>, moved **“Do Pass by Substitute”** and Heath, 31<sup>st</sup>, seconded. Motion carried unanimously.

**HB 117 (Representative Heard, 104<sup>th</sup>) Motor Vehicles; definition; exempt certain vehicles**

Chairman Rogers, 21<sup>st</sup>, called upon Heard, 104<sup>th</sup>, to speak to the bill. Heard, 104<sup>th</sup>, stated that this legislation changes the definition of motor vehicle to expressly exclude motorcycles, all-terrain vehicles, and utility vehicles. New Article 25A provides definitions relating to trade practices for recreational vehicles including franchise agreements. HB 117 would also provide that any manufacturer or dealer who violates Georgia Law on franchise agreements to sell or distribute recreational vehicles would be guilty of an aggravated misdemeanor. Heath, 31<sup>st</sup>, moved **“Do Pass by Substitute”** and Chance, 16<sup>th</sup>, seconded. Motion carried unanimously.

**HB 413 (Representative Geisinger, 48<sup>th</sup>) Sales and use tax; joint county and municipal; change certain provisions**

Chairman Rogers, 21<sup>st</sup>, called upon Geisinger, 48<sup>th</sup>, to speak to the bill. Geisinger, 48<sup>th</sup>, stated that HB 413 authorizes a sales tax exemption for goods used in the construction or expansion of a nonprofit nature center provided that the nature center is at least 120 acres but not larger than 150 acres and the aggregate construction costs are more than \$8 million. Geisinger, 48<sup>th</sup>, stated that the original bill related to the Chattahoochee Nature Center, and the substitute language added the Millennium Gate. Chance, 16<sup>th</sup>, moved **“Do Pass by Substitute”** and Golden, 8<sup>th</sup>, seconded. Motion passed with 5 yeas and 1 nay from Heath, 31<sup>st</sup>.

**HB 445 (Representative Royal, 171<sup>st</sup>) Bona fide conservation use property; buffers adjacent to rivers; change certain provisions**

Chairman Rogers, 21<sup>st</sup>, called upon Royal, 171<sup>st</sup>, to speak to the bill. Royal, 171<sup>st</sup>, stated that this legislation arose because a particular tax payer has been able to exempt a vast quantity of land from ad valorem tax under language passed last year. Current law places no limit on the number of acres which may be tax exempt. HB 445 amends current law regarding ad valorem tax exemptions for charities to provide that the exemption will apply to the building and no more than 15 acres owned by the charity if used exclusively for charitable purposes.

Commissioner Dave Wills, Webster County Commission and Mr. Phil Hogsed of the GA. Assoc. of Assessing Officials spoke in favor of HB 445. Mr. Pete Robinson, representing Holland and Ware spoke in opposition of the bill. Heath, 31<sup>st</sup>, moved **“Do Pass by Substitute”** and Golden, 8<sup>th</sup>, seconded. Motion carried unanimously.

**HB 186 (Representative Cole, 125<sup>th</sup>) Sales and use tax; certain alternative fuel facilities; five year exemption**

Chairman Rogers, 21<sup>st</sup>, called upon Cole, 125<sup>th</sup>, to speak to the bill. Cole, 125<sup>th</sup>, stated that this legislation authorizes a temporary sales tax exemption for goods utilized in the construction of alternative fuel facilities such as ethanol, biodiesel and butanol. This exemption sunsets on June 30, 2012. Exemptions would be only for facilities constructed after the passage of the bill. Heath, 31<sup>st</sup>, moved **“Do Pass by Substitute”** and Chance, 16<sup>th</sup> seconded. Motion carried unanimously.

**HB 183 (Representative Benton, 31<sup>st</sup>) Motor vehicles; certificates of title; definitions; change certain provisions**

Chairman Rogers, 21<sup>st</sup>, called upon Benton, 31<sup>st</sup>, to speak to the bill. Benton, 31<sup>st</sup>, stated HB 183 amends the definition for Salvaged motor vehicle by deleting the sub-definition of Salvaged-repaired motor vehicle. A certificate of title issued for a salvaged motor vehicle that was subsequently repaired would now read rebuilt instead of salvaged-repaired. Chance moved **“Do Pass”** and Seabaugh, 28<sup>th</sup>, seconded. Motion carried unanimously.

**HB 225 (Representative Royal, 171<sup>st</sup>) State income tax; certain college savings plans; change certain provisions**

Chairman Rogers, 21<sup>st</sup>, called upon Royal, 171<sup>st</sup>, to speak to the bill. Royal, 171<sup>st</sup>, stated that this legislation amends deductions for contributions to the Georgia Higher Education Savings Plan. Currently, there is a phase-out of the deduction as adjusted gross income increases. HB 225 also allows for the deduction to be claimed by persons beyond a parent or guardian; moreover, the requirement that returns be itemized is eliminated. HB 225 also revises the amount of retirement income that may be exempt from state income taxes so as to provide an exclusion amount of \$35,000 for 62 to 64 year olds and permanently disabled taxpayers and exclusion amounts for taxpayers age 65 or older as follows: in 2009 \$100,000; in 2011 \$150,000; in 2012 \$200,000; and in 2013 all retirement income from any source.

Chairman Rogers, 21<sup>st</sup>, asked were there any questions. Hearing none, he asked for a motion. Chance, 16<sup>th</sup>, moved **“Do Pass by Substitute”** and Seabaugh, 28<sup>th</sup>, seconded. Motion carried unanimously.

**HB 30 (Representative Chambers, 81<sup>st</sup>) Housing Authorities; private enterprise agreement; redefine**

Chairman Rogers, 21<sup>st</sup>, called upon Setzler, 35<sup>th</sup>, to speak to the bill. Setzler, 35<sup>th</sup>, stated that this legislation enables housing authorities to contract with private entities to provide low income housing by allowing authorities ownership in pro-profit entities and land. This expands the definition of private enterprise agreements. HB 30 also clarifies code language related to consolidated housing authorities. It allows the private developer to own the development on public land. Chance, 16<sup>th</sup>, moved **“Do Pass by Substitute”** and Heath, 31<sup>st</sup>, seconded. Motion carried unanimously.

**HB 354 (Representative O’Neal, 146<sup>th</sup>) Local government; homeowner tax relief grant notification; provisions**

Chairman Rogers, 21<sup>st</sup>, called upon Ed Many with the Department of Revenue to speak to the bill. Mr. Many stated that this legislation amends procedures for Homeowner Tax Relief Grant allotments. The new language requires that each county must notify the Department of Revenue within one year of final installment of taxes due of the total amounts of actual tax credits due the county, independent school systems, and cities. Chairman Rogers, 21<sup>st</sup>, asked were there any questions. Hearing none, he asked for a motion. Heath, 31<sup>st</sup>, moved **“Do Pass by Substitute”** and Seabaugh, 28<sup>th</sup>, seconded. Motion carried unanimously.

There being no further business, Chairman Rogers, 21<sup>st</sup>, adjourned the meeting at 6:18 p.m.

Respectfully submitted,

/s/ Senator Ronnie Chance, 16<sup>th</sup>, Secretary

/s/ Susan D. Henry, Recording Secretary

Mr. Bob Ewing  
Secretary of the Senate  
353 State Capitol  
Atlanta, Georgia 30334

Dear Mr. Ewing,

I herewith submit the bills remaining in the Senate Finance Committee for the 2007 Session of the General Assembly.

These bills are as follows: [SR 282](#), [SR 361](#), [SB 181](#), [SB 260](#) and [SB 288](#).

Sincerely,

/s/ Susan D. Henry  
Recording Secretary  
Finance Committee